

*This program is administered by PVSC on behalf of the Nova Scotia government.*

**Applications must be received by September 1st each year.**

**A new application must be submitted every year.**

## **What is a Seasonal Tourist Business?**

A seasonal tourist business is a restaurant, roofed accommodation or camping establishment that is closed at least four months in the taxation year.

## **Is my business eligible for the Seasonal Tourist Business Designation?**

To be eligible for the reduced commercial tax rate, property owners must apply every year and demonstrate that the seasonally operated tourist business meets all the following criteria:

1. It is open during some part of the taxation year but closed for at least four months in the same taxation year (Note: the taxation year is from April 1<sup>st</sup> to March 31<sup>st</sup>).
2. It is occupied or used for the sole purpose of:
  - a. A restaurant (not including any part of the premises licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge) \*;
  - b. A roofed accommodation licensed under the *Tourist Accommodation Registration Act* (not including any part of the premises licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge) \*;
  - c. A camping establishment, as defined in the *Assessment Act* (not including any part of the premises licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge).

*\*Example: if a business is operated as a restaurant during the day and converts to a lounge or nightclub at any time, it is not eligible.*

3. It is operated by the assessed property owner or their father, mother, brother, sister, son, daughter, grandson, granddaughter, or spouse.
4. It is managed and at least 50% owned by the assessed property owner, or their relative, as listed above. In the case of a corporation, at least 50% of the voting shares must be held by the property owner or their relative, as listed above.

If the property on which you operate your seasonal tourist business contains more than one business, the property shall be identified by the kind of business that is the property's main business. The property will not be identified as containing a seasonal tourist business unless the main business is a seasonal tourist business and all the businesses on the premises are closed for at least four months in the taxation year.

## **How do I apply?**

Application forms can be downloaded from [www.pvsc.ca](http://www.pvsc.ca) or requested by contacting PVSC at 1-800-380-7775 or [inquiry@pvsc.ca](mailto:inquiry@pvsc.ca).

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Businesses must apply for designation every year. A separate application must be completed for each seasonal tourist business. Completed forms must be returned to PVSC no later than **September 1<sup>st</sup>** of each year. PVSC does not have any jurisdiction to extend the deadline or accept late applications.

### **How do I know if I've been approved?**

If your property is designated as a Seasonal Tourist Business, it will be noted as such on your assessment notice, which is sent in January of each year. If your application is denied, either because the criteria for designation were not met or because the annual application was received after the September 1<sup>st</sup> deadline, you will be contacted by PVSC.

### **Can I appeal?**

Yes, you can appeal. For information on the appeal process, please go to [www.pvsc.ca](http://www.pvsc.ca).

### **How do I complete the application form?**

All sections of the application form must be completed to process your application. Please provide as accurate information as possible.

If you need assistance to complete your application or need additional information, please visit [www.pvsc.ca](http://www.pvsc.ca) or call PVSC at 1-800-380-7775.

Your Assessment Account Number (AAN) is printed on your annual assessment notice, or it can be obtained by calling PVSC.

Please provide your contact information in case more information or clarity is required. You may also provide the contact information for a designated contact other than the assessed property owner.

After completing all sections of the application form, please be sure to sign and date your application. It is recommended that you make a copy for your records.

Completed forms can be submitted to PVSC by:

**Mail:** Property Valuation Services Corporation, 6 – 15 Arlington Place, Truro NS, B2N 0G9

**Email:** [inquiry@pvsc.ca](mailto:inquiry@pvsc.ca)

**Fax:** 1-888-339-4555 (within North America) or 1-902-893-6101 (outside North America)

**Your application must be received no later than September 1<sup>st</sup> of each year.** PVSC does not have any jurisdiction to extend the deadline or accept late applications.

# Application for Seasonal Tourist Business Designation

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**All sections of this form must be completed.**

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## Property / Business Information

Assessed property owner's name: \_\_\_\_\_

Assessment Account Number: \_\_\_\_\_

Business name: \_\_\_\_\_

Principal business type:      Restaurant\*      ☐      \*Note: if any part of the premises is licensed under the *Liquor Control Act* as a cabaret, tavern, or beverage room, that part of the business is not eligible for designation as a Seasonal Tourist Business.

   Camping establishment      ☐

   Roofed accommodation\*      ☐

Tourist Accommodation registration number: \_\_\_\_\_

Civic address: \_\_\_\_\_ Mailing address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Square footage of property used for business: \_\_\_\_\_

## Business Ownership

Does the assessed property owner manage the business?      YES      NO

☐      ☐

If NO, is the business managed by a family member of the assessed owner?  
(e.g. parent, sibling, child, grandparent, grandchild or spouse)      YES      NO

☐      ☐

If YES, what is the manager's relationship to the assessed owner? \_\_\_\_\_

What is the name of the business manager? \_\_\_\_\_

Does the assessed owner, or the assessed owner's relative, own at least 50% of the business or at least 50% of the voting shares of the company/business?      YES      NO

☐      ☐

## Business Operations

Is the business closed for at least four months in the taxation year (April 1<sup>st</sup> to March 31<sup>st</sup>)?      YES      NO

☐      ☐

What date does the business intend to open? \_\_\_\_\_ (dd/mm/yy)

What date does the business intend to close? \_\_\_\_\_ (dd/mm/yy)

Do any other seasonal businesses operate on the same property?      YES      NO

☐      ☐

# Application for Seasonal Tourist Business Designation

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If YES, what business types:

Restaurant	<input type="checkbox"/>	Open: _____ (dd/mm/yy)
		Closed: _____ (dd/mm/yy)
Camping establishment	<input type="checkbox"/>	Open: _____ (dd/mm/yy)
		Closed: _____ (dd/mm/yy)
Roofed accommodation	<input type="checkbox"/>	Open: _____ (dd/mm/yy)
		Closed: _____ (dd/mm/yy)

What is the main business on the property? \_\_\_\_\_

Do any other businesses operate on the same property? YES ☐ NO ☐

If YES, what other businesses operate on the same property?

Business name: _____	Business type: _____	Open: _____ (dd/mm/yy)
		Closed: _____ (dd/mm/yy)
Business name: _____	Business type: _____	Open: _____ (dd/mm/yy)
		Closed: _____ (dd/mm/yy)
Business name: _____	Business type: _____	Open: _____ (dd/mm/yy)
		Closed: _____ (dd/mm/yy)

## Main Contact for Property

Name: _____	Mail: _____
Email: _____	_____
Phone: _____	_____
Fax: _____	_____

## Signature

I, the undersigned, confirm the information presented in this application is correct to the best of my knowledge.

Signature of assessed property owner: \_\_\_\_\_ Date: \_\_\_\_\_

Submit completed forms to PVSC by:	Questions? Contact PVSC:
<b>Mail:</b> 6 – 15 Arlington Place, Truro NS, B2N 0G9 <b>Fax:</b> 1-888-339-4555 (within North America) 1-902-893-6101 (outside North America) <b>Email:</b> <a href="mailto:inquiry@pvsc.ca">inquiry@pvsc.ca</a>	<b>1-800-380-7775</b> (within North America) <b>1-902-893-5800</b> (outside North America) <a href="http://www.pvsc.ca">www.pvsc.ca</a>